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UNITED STATES BANKRUPTCY COURT
DISTRICT OF NEVADA

In re:

USA COMMERCIAL MORTGAGE
COMPANY,

Debtor.

Case No. BK-S-06-10725-LBR

Chapter 11

**DECLARATION OF EDWARD M.
BURR IN SUPPORT OF MOTION
TO ALLOW PROOFS OF CLAIM
BASED UPON INVESTMENT IN
THE COPPER SAGE PHASE II
LOAN**

Date of Hearing: September 30, 2011

Time of Hearing: 9:30 a.m.

Estimated time for Hearing: 10 minutes

I, Edward M. Burr, hereby declare under penalty of perjury that:

1. I am a principal with Sierra Consulting Group, LLC ("Sierra"). Sierra is one of the leading providers of restructuring advisory and litigation support services in the Southwest. Sierra is a leading national consulting firm comprised of experienced CPAs and other financial professionals.

2. I submit this declaration on behalf of the USACM Liquidating Trust's Motion to Allow Proofs of Claim Based Upon Investment in the Copper Sage Phase II Loan. .

3. This Court approved the Official Committee of Unsecured Creditors of USA Commercial Mortgage Company's ("Committee") appointment of Sierra as financial advisers on August 11, 2006. From that date to the Effective Date of the Debtors' confirmed Plan of Reorganization, I have assisted the Committee in analyzing facts concerning these jointly administered bankruptcy cases. As of the Effective Date of the confirmed Plan of Reorganization, Sierra has been retained by the USACM Liquidating

1 Trust to investigate and reconcile the claims against the USA Commercial Mortgage
2 Company ("USACM") estate.

3 4. I make the following declaration based upon my personal knowledge, and
4 upon the records of the Debtors described in this declaration, including Debtors' original
5 and amended schedules of liabilities and the proofs of claim described herein, as well as
6 Debtors' accounting records.

7 5. On March 12, 2007 Effective Date of the Plan, the USACM Liquidating
8 Trust succeeded to USACM's rights with respect to books and records.

9 6. Sierra has been working closely with both the Trustee for the USACM
10 Liquidating Trust and Development Specialist Inc. ("DSI"), the Trustee's financial
11 advisor, in evaluating all of the claims that were filed in the USACM estate.

12 7. **Exhibit A**, attached, lists Proofs of Claim that appear to be based, upon an
13 investment in the Copper Sage Phase II Loan. For each claim listed, **Exhibit A** identifies
14 the Proof of Claim number, the claimant, the claimant's address, the total amount of the
15 claim, and the total amount of the claim that appears to be related to the Copper Sage
16 Phase II Loan based upon the information provided by the claimant.

17 Dated: August 11, 2011

18 /s/ Edward M. Burr

19 Edward M. Burr
20 Sierra Consulting Group, LLC

21 Copy of the foregoing mailed (without exhibit)
22 In U.S. Mail, first class Postage prepaid,
23 on August 11, 2011 to the investors
24 listed on Exhibit A.

25 /s/ Renee Creswell
26 Renee Creswell
Lewis and Roca LLP